THE

MYSORE GAZETTE.

Vol. XXXVIII.] Published by Authority [No. 26.

BANGALORE, THURSDAY, JULY 2, 1903.

PART II.

NOTIFICATIONS BY GOVT. OF INDIA, RESIDENT, CHIEF COURT, &c.

FINANCIAL DEPARTMENT.

SPECIAL AUDIT.

ANNUAL RETURNS OF ESTABLISHMENTS FOR 1ST JULY 1903.

Circular No. 2016—*P. & A.* 978, *dated* 18*th June* 1903.

1. The Comptroller has the honor to request that the Public Officers named below will be so good as to furnish this office with their Annual Returns of fixed establishments for the 1st July 1903 prepared in accordance with the instructions laid down in pages 17, 18 and 19 (Chapter 5), Volume 1 of the Fifth Edition of the Civil Account Code, *so as to reach this office not later than the* 15*th September* 1903.

2. The returns should be prepared on *no other* than the prescribed *printed* form to be had from the Superintendent of Stationery, and will show accurately the establishment as it exists on 1st July; and in preparing it, the following instructions should be carefully observed :—

(*a*) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave, or deputation, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 431 of the Mysore Service Regulations.

(*b*) The date of birth, year, month and day of the appointment and of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government Orders creating the post, should be clearly entered in the appropriate columns of the statement, the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can only be altered under the orders of the Local Government, except in the case of a clerical error. It should be noted that the column "Promotion to present pay" is to be filled in, only when the pay is progressive and the incumbent of the appointment is drawing pay in excess of the minimum.

(*c*) The return should show accurately the sanctioned scale of *permanent establishment*, and so will include every post, whether filled up or not; and if a post be vacant the word *vacant* should be set against it in the column of "*Name of incumbent.*"

(*d*) The names of *gazetted officers should be entered first*, and beneath them those of the clerks and servants in order of sections of the establishment; *there should be a separate total for each section*, besides the grand total.

(*e*) The columns of *Minimum* and *Maximum* pay of post should be filled up *only* when the pay is progressive, *i. e.*, rises from a minimum to a maximum by annual increment; and if any annual increment is given with effect from 1st July, it should be

included in the return, and compared with the certificate (in Form No. 8) required by Article 62 which would accompany the July bill.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "*Name of Incumbent*" beneath the name of the absentee for whom he is officiating.

(*g*) If the acting incumbent holds his permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any person on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service, should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at back of the original return, Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and, when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4, for information required in regard to the names of non-gazetted officers which appeared in Form No. 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave other than privilege or casual, or under suspension, during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 269 of the Mysore Service Regulations).

(*j*) Separate returns on the same printed forms should be prepared for each permanent establishment existing on 1st July paid from *Local Funds*, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from General Revenues and partly from Local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a foot-note.

3. When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, save in the cases excepted in clause (*a*), as it will be the chief authority by which hereafter pension claims will be tested. A certificate of this comparison should be endorsed on the return thus: "Compared with service books and found to agree,"—*and accompanied with the special report and personal certificate of the Head of office directed to be sent in para* 3 *of Government Proceedings No.* 13911-50—*P. and A.* 1216, *dated* 18*th March* 1903.

4. This return should be accompanied by an abstract, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment.

5. Slips of paper should not be attached at foot of the returns, but if space is found insufficient, application should be made to the Stationery Department for a sufficient supply of forms for insertion in book form. In cases where more than one sheet is required to be used, care should be taken to have the sheets stitched in book form before the entries are made therein.

6. Pay bills due 1st October will not be discharged at the Treasuries unless accompanied by a certificate *stating that the schedule for 1st July has been forwarded to this office.*

Official Designation of Officers.	*What establishments to be included in their schedules.*
Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments.	His own office establishment and that of the State Councillors and Plague Departments.
Private Secretary to His Highness the Maharaja of Mysore.	Do and that of the Assistant Private Secretary and Royal School.
Deputy Secretary in charge of Mysore Muzrai Department.	His own office establishment.

Official Designation of Officers.	*What establishments to be included in their schedules.*
Revenue Commissioner.	His own office establishment.
Inspector General of Police.	Do and those of Districts (*to be shown Talukwar*) Railway and Kolar Gold Fields Police, giving the district serial numbers of each Policeman.
Conservator of Forests in Mysore.	Do and those of Districts and of Kheddas.
Registrar, Chief Court of Mysore.	(1) Court establishment. (2) District and Sessions Judges', Sub-Judges,' special Magistrates' and the Munsiffs' establishments including Gold Fields, classified as in the Pay bills and arranged according to the respective districts with Nazarath establishments (temporary or fluctuating establishments to be excluded).
Inspector General of Prisons.	A schedule of all Jail establishments, District and Gold Fields Lock-up.
Inspector General of Registration.	All Registration establishments, (to be shown Districtwar separately).
Government Advocate.	His office establishment.
Deputy Commissioners of Districts.	(i) Office, Court and Process establishments of Deputy Commissioners, Sub-Division Officers and Gold Fields Magistracy, (2) Revenue Assistant Commissioners, (3) Treasury, (4) Sayer, (5) Taluk establishments (excluding Police), (6) Tank establishments, and (7) District Surveyor establishment, (8) Travellers' bungalow and ketwal establishments.
Presidents of Municipal Boards.	All establishments paid from Municipal Funds.
Do of District Fund Boards.	Do from District Funds.
City Magistrate, Bangalore.	His own establishment.
Town Magistrate, Mysore.	Do do
Senior Surgeon and Sanitary Commissioner, Mysore Government.	All Medical establishments paid by Mysore Government. *Menial establishment including midwives paid from Local Funds to be prepared in separate statements.*
The Durbar Physician.	His establishment.
Inspector General of Education.	His own office and Deputy Inspectors' establishments, and (1) Educational establishments classified according to Districts and Taluks in a separate statement, (2) Taluk Branch and Hobli Schools payable from Village School Funds, and menial servants (separately), (3) Grant-in-aid Schools, (4) Establishment of Industrial School (separately).
Comptroller, Secretary, Mysore State Life Insurance, Treasury Officer in charge, State Huzur Treasury, and Superintendent of Stamps, and Officer in charge, Stamp Manufactory.	Their respective establishments.
Superintendent, Revenue Survey and Inam Settlements.	Permanent Survey establishments, pay and fixed batta to be shown in separate columns.
Agricultural Chemist.	His own establishment.
Officer in charge, Mysore Indigenous Hospital.	Do
Director of Meteorology.	Establishment of the Meteorological Observatories.
State Geologist.	Do of the Geological Department.
Superintendent, Government Press, Compiler, *Mysore Gazette*, and Superintendent of Stationery.	The respective office establishments, including the Branch Press at Mysore.
Military Assistant.	His own office establishment, including that attached to the Government House and Local Force.
Chief Commandant, Mysore State Troops.	His own office establishment and those of the superior and inferior officers whose pensions are governed by the Mysore Service Regulations.
Inspector of Agricultural Banks.	His own office establishment.
Superintendent of Government Gardens and Museum.	Permanent establishment of the Lal-Bagh, Cubbon Park, Curzon Park, Palace Gardens, Museum, Daria Dowlat Bagh, and Gordon Park.
Director of Archæological Researches.	His own office establishment.
Officer in charge, Amrut Mahal	Permanent establishment of the Amrut Mahal Department.
Excise Commissioner.	His own office establishment and the Excise establishments in Mysore paid by Government.

ANNUAL RETURN OF MYSORE CIVIL SUPERANNUATION PENSIONERS.

To—The Deputy Commissioners of Districts, Treasury Department,

Circular letter No. 2017 *–P. & A.* 979, *dated* 18*th June* 1903.

The Comptroller has the honor to request that Deputy Commissioners in charge of District Treasuries will be good enough to furnish this office by the end of July 1903, with a schedule on foolscap paper, in the form annexed, of each of the following classes of Mysore Pensioners paid in their districts on the 1st July 1903. The number of P. P. O. should be entered seriatim irrespective of being paid in the District or Taluk Treasuries :—

1. Superannuation Civil Pensioners.
2. State Pensioners.
3. Special Pensioners.
4. Sarjapur Jahgir stipends.
5. Military Sowar Pensioners.
6. Military Barr Pensioners.
7. Military Mutfarkhat.
8. Political Pensioners paid in Mysore.
9. Palace Pensioners.
10. Mysore Pensioners paid in British India.
11. British Pensioners paid in Mysore.

No. and date of P. P. O.	Name of pensioner.	Age.	Class of pension whether Civil, State, Special, Military etc.	Monthly amount.	Place of payment.

SPECIAL AUDIT.

PENSION.

To—Deputy Commissioners and all Heads of Departments.

Service Books of Non-Gazetted Officers.

Circular No. 2019*—P. & A.* 989, *dated* 20*th June* 1903.

MAINTENANCE OF RECORD.

Adverting to Government Proceedings No. 1311-50—P. & A. 1216, dated 18th March 1903, directing that Service Books be properly checked and brought up to date at once in accordance with the Codal Rules; has the honor to request that Heads of Departments and Districts, will be so good as to see that a clerk in each office is entrusted with the preparation and maintenance of Service Books, who should be held responsible for their correctness and completeness. He should note in each Service Book every change in the order of its occurrence and after the entry has been duly verified by reference to Departmental orders, pay bills, leave statements, or other official documents, he should have it attested by the head of the office, and should see that—

(*a*) the date of birth by the Christian era is recorded;

(*b*) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted;

(*c*) suspensions, degradations, dismissal, or removal from service on account of misconduct or inefficiency, are duly noted with a brief note of explanation (Article 437, (*b*) Mysore Service Regulations);

(*d*) all incidents in service such as promotion, transfer, degradation, &c., are duly entered;

(*e*) the deputation of an officer to temporary appointment, if any, under Article 244 is duly noted in the proper column;

(*f*) all erasures or interpolations are duly initialled by the head of the office; and

(*g*) the necessary signatures of the several officers are obtained in the proper columns.

When an officer is transferred, whether permanently or temporarily, from one office to another, the necessary entry showing the nature and reason of the transfer, should be made in his Service Book in the office from which the officer is transferred, and the book after being attested by the head of that office, should be transmitted to the head of the office to which the officer has been transferred.

ANNUAL VERIFICATION.

The Service Books in each office should be taken up for verification on or before 1st July of every year by the head of the office, who after satisfying himself that the services of the officer concerned are correctly recorded in his Service Book in conformity with the above instructions, should record therein a certificate to the effect that the entries therein made have been duly verified and found correct.

The head of the office in recording the annual certificate of verification, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement of services in writing taken from the officer

concerned, supported by his contemporaries' evidence is attached to the book. The Deputy and Assistant Commissioners should make it convenient, either during the jamabandi, or when on tour in their taluks, to inspect the Service Books kept in the Taluk Cutcherries in their Divisions, and to see that they are maintained and completed up to date, and take due notice of any instance of neglect or omission.

RECORD OF LEAVE.

Leave of all kinds (except casual) should be recorded in detail by the official entrusted with the preparation of the pay-bill of the establishment, and the entries verified and tested by the head of the office.

Special attention is invited to the report and certificate referred to in para 3 of this office Circular No. 2016—978, dated 18th June 1903, calling for the Annual Return of establishment for 1st July 1903 and to para 5 of the Government Proceedings quoted above.

NON-GAZETTED POLICE SERVICE.

In the case of Police officers whose pay is below Rs. 10 a Service Roll in English shall be kept up for each district by the District Superintendent of Police, in which shall be recorded the date of the enrolment of each man in the Constabulary; his caste, tribe, village, age, height, and marks of identification when enrolled, his rank, promotion, reduction or other punishment; his absences from duty, on leave or without leave; the interruption in his service and every other incident in his service which may involve forfeiture of portions of his service, or affect the amount of his pension or gratuity.

The Roll shall be checked by the Vernacular Roll and order Book and the Punishment Register, and every entry in it shall be signed by the District Superintendent of Police.

From this Roll the necessary statement of service of every applicant for pension shall be prepared, additional proofs being collected as prescribed in Article 470, in respect of any service rendered before enrolment in the Constabulary which the applicant may be entitled to count.

Circular No. 2020, *dated* 22*nd June* 1903.

To—The Deputy Commissioners, Treasury Department.

Pursuant to Government Order No. 1150—1192-18-1901-02, dated 7th February 1903, the Comptroller has the honor to request that an additional column "Transfer" may be opened in all the accounts and Registers maintained in the District Treasuries (such as the Head Accountant's Cash Book Deposit and other subsidiary Registers) and also in all the Treasury accounts and the subsidiary returns rendered to this office from 1st July next.

The column "Transfer" should be used for correcting an error of classification in accounts of previous months by transferring an item of receipt from one head of account to another by minus and plus signs. For example, if out of a credit item of Rs. 135-4-6 under "Land Revenue" it is found that Rs. 18-3-2 should go to "Forest" and Rs. 3-4-1 to "Local Cess," the entries in the "Transfer column" will be against "Land Revenue"—Rs. 21-7-3 and against "Forest" and Local cess"+Rs. 18-3-2 and + Rs. 3-4-1 respectively.

2. The errors committed in the account for June, *i. e.*, the last month of a year, can be rectified only in communication with this office as at present.

3. The Transfer column should also be used for entering Transfer adjustments, that is, amounts not received or paid *in Cash*, but credited under one head of account and debited *per contra* under another head on a voucher. For example, if out of an officer's salary bill for Rs. 1,000, Rs. 100 should go to Insurance Fund, on account of the officer's monthly premium to that fund, Rs. 900 should be entered in the cash column and Rs. 100 in the Transfer column in the List of payments with a corresponding credit of Rs. 100 in the Transfer column in the Treasury Cash account under the head "Insurance Fund." Similarly when a Public Service Transfer Receipt, say for Rs. 100, is received on account of price of liquor supplied to Districts, the amount should be debited in the Transfer column against "Public Service Transfer Receipts" and credited *per contra* in the Transfer columns against "Advances for arrack manufacture."

4. The Transfer column should be used in the following manner in regard to receipts and payments partly in cash and partly by transfer. For example, if Rs. 152-4-0 be received for credit to Land Revenue, Rs. 52-4-0 in cash and Rs. 100 by transfer of Revenue Deposit already made, the entries on the receipt side will be Land Revenue Cash column Rs. 52-4-0 and Transfer column Rs. 100 and on the debit side "Deposit repaid" Transfer column Rs. 100.

5. The Treasuries Cash Book and Accounts, dealing as they do with purely net cash transactions, should on no account contain any transfer columns or transfer transactions.

6. The Stationery Depôt has been instructed to supply Treasury accounts, etc., in the revised form.

E. R. SUBROYER, *Comptroller.*